

**CURRICULUM PROPOSAL FORM**  
University-Wide Undergraduate Curriculum Committee

UWUCC USE ONLY

Number	<u>10</u>	/	<u>A</u>
Action	_____		
Date	_____		

**I. TITLE/AUTHOR OF CHANGE**

COURSE/PROGRAM TITLE Prerequisite Changes and Grade Requirement  
DEPARTMENT Accounting  
CONTACT PERSON Dennis D. Tiger or Dean Eiteman

**II. APPROVALS**

Dean Eiteman <u>Dean J. Eiteman 8/16/89</u> Department Curriculum Committee	Dennis D. Tiger <u>Dennis D. Tiger 8/16/89</u> Department Chairperson
James Welker <u>J. Welker</u> College Curriculum Committee	Robert Camp <u>Robert Camp 8-23-89</u> College Dean

_____ Director of Liberal Studies (where applicable)	_____ Provost (where applicable)
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\* COLLEGE DEAN MUST CONSULT WITH PROVOST BEFORE APPROVING CURRICULUM CHANGES. APPROVAL BY COLLEGE DEAN INDICATES THAT THE PROPOSED CHANGE IS CONSISTENT WITH LONG RANGE PLANNING DOCUMENTS, THAT ALL REQUESTS FOR RESOURCES, MADE AS PART OF THE PROPOSAL, CAN BE MET, AND THAT THE PROPOSAL HAS THE SUPPORT OF THE UNIVERSITY ADMINISTRATION.

**III. TIMETABLE**

Date Submitted to UWUCC _____	Semester/Year to be Implemented _____	Date to be published in Catalog _____
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**IV. DESCRIPTION OF CURRICULUM CHANGE**

(Attach remaining parts of proposal to this form).

**Accounting Department  
Curriculum Changes**

**1. Prerequisites**

<u>Course</u>	<u>Present Prerequisite</u>	<u>New Prerequisite</u>
AG 201 Acctg. Princ. I	none--taken in sophomore year	sophomore status (29 credits) or permission of dept. chair
AG 202 Acctg. Princ. II	"C" grade or better in AG 201	no change
AG 301 Interm. Acctg. <del>IX</del>	AG 202	"C" grade or better in AG 202
AG 302 Interm. Acctg. II	AG 301	"C" grade or better in AG 301
AG 311 Cost Accounting	AG 301	"C" grade or better in AG 202
AG 412 Advanced Cost Accounting	AG 311	"C" grade or better in AG 311
AG 421 Federal Taxes	AG 202	"C" grade or better in AG 202
AG 431 Auditing	AG 301	AG 302

**2. Major grade point requirement**

A "C" average is required in all 300 and 400 level accounting courses (AG) in order to graduate with a major in accounting.

8/15/89

RATIONALE FOR GRADE REQUIREMENT AND PREREQUISITE CHANGE  
Department of Accounting

The Department of Accounting is striving to improve the overall quality of our program of study in accounting, especially for students graduating with a B.S. degree in Accounting. Allowing students to graduate without having a "C" average in all 300 and 400 level accounting courses (AG) does not serve the best interests of IUP, the students, and their eventual employers. Penn State does not permit accounting majors to graduate with a grade of less than a "C" in the major course requirements.

The Department of Accounting wants our majors to do reasonably well ("C" grade or better) in various elementary and intermediate level accounting courses before moving on to the advanced accounting courses in the senior year. For example, if a student does only "D" work in AG 301 or AG 311, we believe that particular student is clearly not qualified to continue taking the next course in each sequence--AG 302, Intermediate Accounting II, and AG 412, Advanced Cost Accounting, respectively. Requiring a "C" grade or better in certain prerequisite courses will encourage weaker students (those with "D" grades in these important accounting courses) to either repeat the course for a better grade (thereby, improving learning) or consider switching to another major. Repeating the course allows students to improve their knowledge of each area of accounting before going on to more advanced course work in accounting.

Essentially, we believe our new prerequisite of a "C" grade or better in certain critical accounting courses (AG 202, AG 301, and AG 311) will eventually result in an improvement in the quality of our graduates in accounting and the Accounting program at IUP.

The prerequisite change for AG 431 Auditing to AG 302 Intermediate Accounting I is giving the course the same prerequisite that is required in nearly all regional and national accounting programs.

The prerequisite for AG 431 Auditing had been AG 302 Intermediate Accounting II for many years. In 1974 it was changed to AG 301 Intermediate Accounting I in order for students planning a Public Accounting Internship for the Spring Semester of their senior year to have the auditing requirement completed before their internship. Auditing has normally been offered only on the Spring Semester and some summer sessions.

The Department will, beginning in the Fall of 1990, offer Auditing in the Fall Semester primarily for senior students planning an internship for the Spring Semester and also in the Spring Semester for the bulk of the students. By taking Auditing closer to graduation our students will be more mature and will have a more extensive background in accounting which will permit the instructor to offer a more meaningful course.

The above changes effect only accounting majors since the courses involved are taken, with few exceptions, only by students majoring in accounting.